

**Declaration and Power of Attorney For Patent Application**

As below-named inventor, I hereby declare that:

My residence, post office address and citizenship is as stated below next to my name;

I believe I am the original, first and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled: **Method for Providing an Insured Result for Section 1031 Exchanges**, the specification of which **is attached hereto**.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, §1.56(a).

I hereby claim foreign priority benefits under Title 35, United States Code, §119 of any foreign applications for patent or inventor's certificates listed below and have also identified below any foreign application for patent on inventors' certificate having a filing date before that of the application on which priority is claimed: **None**

I hereby claim the benefit under 35 U.S.C. 119(e) of any United States provisional application(s) listed, as follows: **None**

I hereby claim the benefit under 35 U.S.C. 120 of any United States application(s) or 365(c) of any PCT international application designating the United States of America, listed below and, insofar as the subject matter of each of application in the manner provided by the first paragraph of 35 U.S.C. 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application: **None**

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United State Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

**POWER OF ATTORNEY:** As the named inventor, I hereby appoint the following attorneys to prosecute this application and transact all business in the Patent and Trademark Office connected therewith.

Patrick R. Scanlon, Reg. No. 34,500

Jonathan M. Hines, Reg. No. 44,764

**Send Correspondence to:**

Patrick R. Scanlon, Esq.  
Pierce Atwood  
One Monument Square  
Portland, ME 04101

**Direct Telephone Calls to:**

Patrick R. Scanlon 207-791-1276

Full Name of Inventor

**John R. Galley**

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Inventor's signature

Date

Residence

58 Glenmere Road, Saint George, Maine 04857

Citizenship

United States of America

Post Office Address

58 Glenmere Road, Saint George, Maine 04857